

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

November 1, 1996

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
Department of Transportation
12th and Constitution Avenue, N.W.
Washington, DC 20423

1995K - B
NOV 5 1996

RECEIVED
SURFACE TRANSPORTATION
BOARD
NOV 5 3 06 PM '96

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

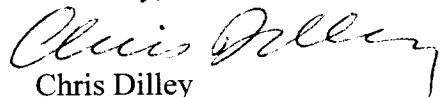
Two (2) fully executed originals of the Partial Termination of Lease dated September 26, 1996 by Helm Financial Corporation.

In connection with the recording of the Partial Termination of Lease, please note the following information:

<u>Name and Address of Lessor:</u>	Helm Financial Corporation One Embarcadero Center, Suite 3700 San Francisco, CA 94111
<u>Name and Address of Lessee:</u>	Union Pacific Railroad Company 1416 Dodge Street Omaha, NE 68179
<u>Equipment:</u>	Two (2), 3000 horse power locomotives (See Schedule A for reporting mark and numbers.)
<u>Previous ICC Filing:</u>	Memorandum of Lease filed on March 4, 1996 under Recordation No. 19956

Please file the Partial Termination of Lease as a supplementary document and return one (1) endorsed original to my attention. The filing fee of \$22.00 is included in the enclosed check.

Sincerely,


Chris Dilley
Administrative Assistant

/cpd
Enclosures

19956 B

PARTIAL TERMINATION OF LEASE

WHEREAS, HELM FINANCIAL CORPORATION, a California corporation, as "Lessor" filed and recorded with the Surface Transportation Board of the Department of Transportation ("STB") that certain Schedule No. 4 made as of December 6, 1995 to that certain Lease of Railroad Equipment ("Lease") under Recordation No. 19956, and

WHEREAS, the term for the two (2) locomotives covered by the subject Lease, and as described in Schedule A attached hereto ("Units"), has ended, and has not been extended.

NOW, THEREFORE, for good and valuable consideration, the sufficiency of which is acknowledged, and intending to be legally bound, HELM FINANCIAL CORPORATION, as Lessor, does hereby terminate the lease interest created by the Lease only with respect to the aforesaid Units, and files and records this Partial Termination of Lease for the purpose of officially terminating of record in the files of the STB the Lease only as to the aforesaid Units.

IN WITNESS WHEREOF, HELM FINANCIAL CORPORATION, as Lessor, has duly executed this Partial Termination of Lease as of September 26, 1996.

HELM FINANCIAL CORPORATION

CO
By: _____

Print Name: John F. Dains

Title: Senior Vice President, CFO

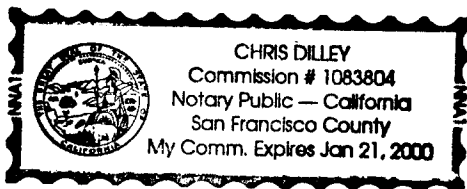
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On October 9, 1996, before me, Chris Dilley
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer of **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the
person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the
same in his/her/their authorized capacity(ies), and that by
his/her/their signature(s) on the instrument the person(s), or
the entity upon behalf of which the person(s) acted, executed
the instrument.

Witness my hand and official seal.



Chris Dilley
SIGNATURE OF THE NOTARY

SCHEDULE A

To the PARTIAL TERMINATION OF LEASE

Equipment Description:

Two (2), 3000 horse power locomotives built by EMD during 1966-1974.

Units' Reporting

<u>Mark & Number</u> :	<u>Type:</u>
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HLCX 6000	SD40-3
HLCX 6100	SD40-3